

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 78 of 1994

with

SPECIAL CIVIL APPLICATION No 12367 of 1994

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

1 to 5 No

AGRICULTURAL PRODUCE MARKET COMMITTEE

Versus

STATE OF GUJARAT

Appearance:

1. Special Civil Application No. 78 of 1994
MR K.G. VAKHARIA, SR. COUNSEL WITH MR. TUSHAR
MEHTA for Petitioners
MR. MUKESH PATEL, A.G.P. for Respondent No. 1
M/S TRIVEDI & GUPTA for Respondent No. 2
2. Special Civil Application No 12367 of 1994
MR K.G. VAKHARIA, SR. COUNSEL WITH MR.TUSHAR
MEHTA for Petitioners
MR. A.J. DESAI, AGP, for respondent No. 1
M/S TRIVEDI & GUPTA for Respondent No. 2

CORAM : MR.JUSTICE R.BALIA.

Date of decision: 01/04/97

ORAL JUDGEMENT

In these petitions the petitioners seek a mandamus/certiorari against respondents for quashing and setting aside the assessment of the property tax, education cess, conservative tax and other taxes. Conservative tax assessed by the Rajkot Municipal Corporation. At the commencement of the hearing many contentions were raised concerning the jurisdiction of the corporation to assess the property tax at all and that the Agricultural Produce Market Committee is not liable to be taxed under the Municipalities Act being examined under its provisions. However, all contentions were abandoned except that the Corporation could not have levied property tax from the back date. In this case on receiving certain information property tax has been assessed by order dated 10.3.1993 Annexure - B and consequential demand dated 19.3.1993 Annexure - A was made on that basis with effect from 1.4.1983 to the official year 1991. In Special Civil Application No. 12367 of 1994 further demand raised on the basis of assessment of property tax referred to above for the official years 1992, 1993 and 1994.

2. However, during the course of hearing it was pointed out that since the filing of this petition at the request of petitioners themselves vide their order dated 25.4.1996 the assessment and demand has been revised by the Corporation and confining the arrears of property tax with effect from different dates varying from 1987 or later date in respect of various properties. The letter of request dated 25.4.1996 and consequential orders and demand made have also been placed on record along with affidavit-in-surrejoinder dated 12.3.1997 alleging that the new order of demand and notice issued is all in accordance with the request made by the petitioners themselves.

3. The learned counsel for the petitioners sought time to verify these assertion made on behalf of the respondents. Today the learned counsel for the petitioners after verifying these facts to be correct and in view of the aforesaid development, has sought permission to withdraw these petitions. The petitions are dismissed as withdrawn. Rule is discharged in each case. No order as to costs.

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